COUNTY OF HUMBOLDT

For the meeting of: August 22, 2017

Date: August 17, 2017

To: Board of Supervisors

From: Vanessa Christman, Humboldt County Library Director

Subject: Approve appropriation transfer from Fixed Assets for Fund 1500 Budget Unit 621 to increase/decrease appropriation in fiscal year (FY) 2016-17. (4/5 vote required)

RECOMMENDATION(S):

That the Board of Supervisors approve the attached appropriation transfer in Fund 1500 Budget Unit 621 to increase/decrease appropriations (Attachment A) in FY 2016-17.

SOURCE OF FUNDING:
Library Funds

DISCUSSION:
Due to centralization of utilities being paid through the Communications Department of the county, the Library was not aware that there was an outstanding utility invoice for FY 2016-17. The Auditor's Office alerted Library staff to the overdrafts in the Utilities, in addition there were also overdrafts in the Negative Interest Expense and Overtime object codes (listed on attached appropriation transfer) for FY 2016-17. In order to complete year-end closing it is required that these overdrafts be addressed. The Library did not spend the entire budgeted amount in the Fixed Assets and is requesting that part of these funds be used to cover the overdrafts.

Prepared by Ronda Wittenberg

CAO Approval

REVIEW:
Auditor __kpd__   County Counsel _____   Human Resources _____   Other _____

TYPE OF ITEM:
__X__ Consent
_____ Departmental
_____ Public Hearing
_____ Other _____

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor __Wilson__ Seconded by Supervisor __Fennell__

Ayes __Sundberg, Fennell, Bass, Bohn, Wilson__
Nays
Abstain
Absent

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: __Aug. 22, 2017__
By: _____
Kathy Hayes, Clerk of the Board

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FINANCIAL IMPACT:
Approval of the appropriation transfer in fund 1500- Library Fund (Attachment A) will not increase or decrease the overall fund. The recommendation before your Board will transfer $13,908 from Fixed Asset 1500621-8066 to the following:

1) Utilities 1500621-2126 $13,378
2) Overtime 1500621-1460 $368
3) Negative Interest Expense 1500621-3344 $162

There is sufficient appropriation in Fixed Assets as less computer equipment was purchased in FY 2016-17 than had been budgeted for. The allocation was not expended on planned computer equipment acquisition due to resources and time lines.

The recommended appropriation transfer supports the Board's Strategic Framework by managing resources to ensure sustainability.

OTHER AGENCY INVOLVEMENT:
None

ALTERNATIVES TO STAFF RECOMMENDATIONS:
The Board could chose not to approve the attached appropriation transfer however this is not recommended. The appropriation transfer is necessary to clear overdrafts and allow for the close of year-end.

ATTACHMENTS:
Appropriation Transfer

REQUEST FOR BUDGET TRANSFER/ADJUSTMENT

A _____

DEPARTMENT: _____Library_____ DEPARTMENT #: __621__ POSTING DATE: __6/30/2017__

1.) The reason for this budget transfer request is:

_____	Transfer within expenditure/revenue category (with Auditor Approval)	Original only
_____	Transfer between expenditure/revenue category (with CAO & Auditor Approval)	Original +1
_____	Increase/decrease Intrafund Transfer account (with Board Approval)*	Original +1
_____	Transfer to or from Contingencies (with Board Approval)*	Original +1
_____	Increase/decrease budget unit appropriation (with Board approval)*	Original +1
_____	Establish/transfer funds in Fixed Assets <$10,000 (CAO & Auditor Approval)	Original +1
__x__	Establish/transfer funds in Fixed Assets >$10,000 (with Board Approval)*	Original +1

Amount:	Transfer to Account:	Transfer from Account:
$ 13,378.00	1500621-2126	1500621-8066
$ 368.00	1500621-1460	1500621-8066
$ 162.00	1500621-3344	1500621-8066

3.) In the space below, state (a) reason for transfer request, (b) reason why there are sufficient balances in affected accounts, and (c) why transfer cannot be delayed until next budget year.

Utilizing savings in the purchase of computer equipment to clear overdrafts and allow for year-end closing.

4.) Department Authorization: Date _____ (signed) _____

5.) Account balances verified by Auditor-Controller   Date 8/18/17 (signed) _Karen_____

6.) __✓__/Approved   _____/Not approved   _____/Recommended   _____/Not recommended

County Administrative Officer: Date 8/18/17 (signed) _____

INSTRUCTIONS

SEND ORIGINAL REQUEST FOR BUDGET TRANSFER DIRECTLY TO THE AUDITOR-CONTROLLER.

* Requires copy of Board Order to be attached   Posted by_____